REVENUE AND FINANCE

Works (Rs. 3·43 lakhs) and Iron and Steel Works and Cement Plant (52·10 lakhs) and under the group "J" Food Supply Department transactions not met from Revenue (Rs. 20·85 lakhs).

Debt and Remittances.

263. The net incoming (Rs. 154·24 lakhs) under Investment Account was chiefly due to realisation under Fixed Deposits (Rs. 154·27 lakhs). Under Unfunded Debt, there was, as usual, a net incoming of Rs. 27·29 lakhs, under Insurance and Provident Funds, Rs. 1·60 lakh under, Savings Bank Deposits and Rs. 9·02 lakhs under Endowment and other Funds. A net outgoing of Rs. 111·79 lakhs under Reserve and Depreciation Funds was due to heavy expenditure during the year. Under Local and other Funds, the net out-going of Rs. 4·83 lakhs was largely due to heavy net outgoings under Local Funds (Rs. 4·91 lakhs). The net incoming of Rs. 87·59 lakhs under Deposits was the net result of net incomings of Rs. 20·91 lakhs under Civil Deposits, Rs. 53·73 lakhs under Industrial Deposits and Rs. 29·35 lakhs under Other Deposits being partly set off by small net outgoings appearing under Palace and Departmental Deposits. The net outgoing of Rs. 67·47 lakhs under Advances comprises increased advances under "Advances for purchase of seeds and manure for sale to cultivators", "Advances to the Superintendent of Sericulture for purchase of Foreign Silk", "Advances for lay out of Extensions" and under Industrial Advances due to increased working Advances paid to the Electric Factory and the Plastic Factory. The heavy incoming of Rs. 87·43 lakhs under Suspense comprises a net incoming of Rs. 141·47 lakhs under Account Current with Accountant General, Madras, and Excise Duties on Pool basis, partly set off by a net outgoing of Rs. 54·04 lakhs under Suspense. Under Loans, the heavy net out-going of Rs. 10·06 lakhs was mainly due to the grant of a Loan of Rs. 8 lakhs to the Mysore Silk Filatures, Ltd., and Rs. 1·15 lakhs to the Mysore Chrome Tanning Co., Ltd., Mysore.

(ii) Excise

Distillery.

264. The Mysore Sugar Company, Ltd., Mandya, continued to be the manufacturing contractors for the supply of liquors to the State. There was no change in the

rates paid to the Company for the supply of arrack and special liquors :—

Molasses Arrack ... 10 As. per gallon.

Special Liquors.—

1. Rs. 3–8–0 per gallon (naked) manufactured from jaggery spirits.
2. Rs. 2–7–0 per gallon (naked) manufactured from Molasses arrack.
3. Rs. 5-0-0 bottling charges per gallon in quart bottles.
4. Rs. 10-0-0 bottling charges per gallon in pint bottles.
5. Rs. 5-0-0 packing charges per case containing not less than six gallons in pints or eight gallons in quarts.

265. The number of shops licensed for the retail vend of molasses arrack was 121 (274), while that for the sale of bottled liquors was 11 (22). The consumption of arrack of 35° U. P. was 2,50,232 gallons (3,61,147), while that of special liquors supplied in bottles was 14,280 (17,014) gallons. The total issues of rectified spirits from the Distillery was 47,580 (45,898) gallons. Of this, a quantity of 35,528 (17,806) gallons was issued to the licensees in the State. Arrack.

266. The issue of denatured spirits from the Distillery was 20,953 (39,381) gallons and the quantity exported was 565 gallons. One hundred and twenty-two (86) licenses were issued for the possession, use and sale of denatured spirits.

267. The number of shops for the sale of date and cocoanut toddy was 591 (741), while that for the sale of Bagani toddy was 76 (259). No trees were permitted to be tapped, free of tree-tax, for domestic consumption during the year. Consequent on the extension of total prohibition throughout Madras State, no trees were licensed in Mysore for Madras shops or in Madras for Mysore Shops. The revenue from toddy amounted to Rs. 66,98,428 (Rs. 71,78,755), comprising shop rentals Rs. 58,60,769 (Rs. 62,61,175), tree tax Rs. 8,05,354 (Rs. 8,80,999) and tree rent Rs. 32,305 (Rs. 36,581). Toddy.

268. The consumption of beer amounted to 1,10,954 (2,88,849) gallons. The revenue realised from malt liquors amounted to Rs. 3,83,930 (Rs. 6,08,266). The consumption of foreign liquors was 42,322 (56,581) gallons. The revenue realised therefrom was Rs. 2,22,177 (Rs. 2,26,368). Malt and Foreign liquors.

REVENUE AND FINANCE

Ganja and Opium.

269. The consumption of ganja and opium during the year was 3,690 (5,149) seers and 509 seers and 48 tolas (598-48). respectively. The revenue derived from ganja and opium was Rs. 7,52,074 and Rs. 1,97,943. respectively.

Offences.

270 The total number of offences reported during the year under the Excise, Opium and Prohibition Acts was 2,459 (3,721)–699 under country spirits, 214 under toddy, 167 under hemp drugs, 22 under opium and the rest under Prohibition Act. The number of cases disposed of by the Department and the Magistrates was 985 and 1,397 respectivey, the percentage of disposals being 87·8 and 89·4.

271. The periodical publication of the Excise supplement to the Mysore Police Gazette was continued.

Finance.

272. The total demand under Excise Revenue, inclusive of the arrears of Rs. 2,83,172 outstanding at the beginning of the year, amounted to Rs. 1,54,60,287; of this, a sum of Rs. 1,49,08,139 towards the current demand and Rs. 19,537 towards old arrears was collected and a sum of Rs. 3,997 was remitted, leaving a balance of Rs. 5,28,613 at the close of the year. The percentage of collection to total demand was 96·5. The expenditure of the Department was Rs. 7,00,919 as against Rs. 8,38,277 during the previous year. The incidence of taxation per head of the population was Rs. 2-0-7 (Rs. 2-12-0).

General.

273. Prohibition was extended to Chickmagalur and Shimoga Districts with effect from 1st July 1949. The Mysore Prohibition Act was amended whereby Government was empowered to allow tapping of toddy-yielding trees in Prohibition areas. Under this, trees were permitted to be tapped in Kadur Taluk for the supply of toddy to Bangalore group of toddy shops. In the Prohibition Districts, all the Excise shops were closed and possession and consumption of exciseable articles were forbidden. But, subject to certain restrictions, the residents in the Prohibition Districts were permitted to possess foreign liquors required for personal consumption.

274. Smoking of opium was forbidden throughout the State, exception being made only in favour of the existing addicts, subject to the production of medical certificates. The quotas fixed for individual shops were abolished from 1st July 1949. The Prohibition Scheme in the two taluks

of Ramanagaram and Channapatna was continued during the year.

(iii) Sales-tax.

275. The following important changes were made in the working of the Act and the Rules :—

(1) Illuminating kerosene was made liable to sales-tax at the standard rate when sold by the first dealer with effect from 1st January 1950.

(2) Exemption from sales-tax granted to ribbon, nakki and gota was withdrawn from 1st January 1950.

(3) Exemption granted to Gold Thread and Gold Tissues was withdrawn and they were made subject to tax at half per cent in the hands of the first dealer subject to taking out a license.

(4) The Act was amended exempting textiles manufactured by powerlooms from sales-tax in the hands of the manufacturer, the tax being recoverable from the last dealer when sold to the consumer.

The following articles were totally exempted from sales-tax :—

(i) Articles made by students and trainees in ten Industrial schools and

(ii) Bullock carts.

Under Section 8, rebate of one-half of the tax in the case of the following finished articles of industrial manufacture was given :—

(1) Paints,

(2) Varnishes and allied products ; and

(3) Unbreakable slates.

276. The number of registered dealers which was 19,824 at the beginning of the year rose to 20,755 by the end of the year. The amount of registration fee collected was Rs. 97,026.

277. The number of cases assessed to tax was 12,070 (12,659 .

278. The number of licenses issued or renewed during the year was 987 (1,157) and the amount of license-fee collected was Rs. 2,06,815 (Rs. 1,74,899).

279. The total net demand, collection and balance were Rs. 1,22,16,965, Rs. 92,53,742 and Rs. 29,63,223